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United Nations Children's Fund
Executive Board

Compendium of decisions adopted by the Executive Board at its annual session of 2016

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2016/4
Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Bangladesh and South Sudan (E/ICEF/2016/P/L.10 and E/ICEF/2016/P/L.9), were made available to Member States for their comments and input from 21 March to 8 April 2016, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis, and in accordance with decision 2014/1, the country programme documents, including aggregate indicative budgets, for Bangladesh and South Sudan (E/ICEF/2016/P/L.10 and E/ICEF/2016/P/L.9).

Annual session
15 June 2016

2016/5
Report on the midterm review of the Strategic Plan, 2014-2017 and annual report of the Executive Director, 2015: performance and results, including a report on the implementation of the quadrennial comprehensive policy review

The Executive Board

1. *Takes note* of the report on the midterm review of the Strategic Plan, 2014-2017 and annual report of the Executive Director, 2015: performance and results, including a report on the implementation of the quadrennial comprehensive policy review (E/ICEF/2016/6 and Add.1 and 2);

2. *Approves* the revised results framework of the UNICEF Strategic Plan, 2014-2017 (E/ICEF/2016/6/Add.2);

3. *Acknowledges* the significant work and results of UNICEF humanitarian action in 2015 in the context of the Strategic Plan, 2014-2017, and takes note of the World Humanitarian Summit and the evolving context of humanitarian response;

4. *Requests* UNICEF to continue the implementation of the Strategic Plan, 2014-2017, taking into account lessons learned and the recommendations made in the report on the midterm review in response to the Sustainable Development Goals;

5. *Decides* to transmit the annual report to the Economic and Social Council, along with the summary of the comments and guidance provided by delegations at the present session;

6. *Requests* UNICEF to start early preparations for the next strategic plan, in full consultation with the Executive Board, taking fully into account the 2030 Agenda for Sustainable Development, other intergovernmentally agreed outcomes, the outcome of the 2016 quadrennial comprehensive policy review of operational activities for development of the United Nations system and the findings and lessons learned from the midterm review, and further requests UNICEF to present a road map at the 2016 second regular session of the Executive Board for the consultations planned for the preparation of the next strategic plan;

7. *Requests* UNICEF to provide at the next annual session further analysis on the relationship between the planned financial resources, actual expenditures and results achieved.

Annual session
16 June 2016

2016/6
Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the one-year extensions of the country programmes for Cabo Verde, the Central African Republic, Chile, the Dominican Republic, Gabon, Kyrgyzstan, Mauritania and Ukraine, which were approved by the Executive Director, as presented in table 1 in document E/ICEF/2016/P/L.11.

2. *Approves* the second one-year extensions of the country programmes for Burkina Faso and Yemen, and the two-year extensions of the country programmes for the Philippines and Senegal, as presented in table 2 in document E/ICEF/2016/P/L.11.

Annual session
16 June 2016

2016/7
Evaluation reports, and management perspective and response

The Executive Board

1. *Takes note* of the annual report for 2015 on the evaluation function in UNICEF (E/ICEF/2016/11);

2. *Requests* UNICEF to include a geographic and thematic overview of the coverage of evaluations in its next annual report;

3. *Urges* UNICEF to accelerate progress towards achieving the target of allocating a minimum of 1 per cent of its overall programme expenditures to evaluation, in accordance with the Revised Evaluation Policy of UNICEF (E/ICEF/2013/14), while taking note of the progress made towards the target, and requests UNICEF to present at the 2016 second regular session a plan for reaching this target;

4. *Notes with concern* the lower-than-planned percentage of UNICEF evaluations with a formal management response, urges UNICEF to prioritize the timely delivery of management responses and improve the rate of implementation of agreed evaluation recommendations, and requests UNICEF to report back at the next annual session;

5. *Requests* UNICEF, in collaboration with the other entities of the United Nations development system to support, upon request, the development of national capacities for evaluation, in accordance with General Assembly resolution 69/237.

Annual session
16 June 2016

2016/8
Internal Audit and Investigations

The Executive Board

1. *Takes note* of the Office of Internal Audit and Investigations 2015 annual report to the Executive Board (E/ICEF/2016/AB/L.3);

2. *Welcomes* the inclusion of a limited audit opinion on the adequacy and effectiveness of the UNICEF framework of governance, risk management and controls in the Office of Internal Audit and Investigations annual report, and notes with appreciation the general satisfactory ratings with regard to the functioning of governance, risk management and controls;

3. *Notes with appreciation* the increased organizational transparency generated by the disclosure of UNICEF internal audits, in accordance with decision 2012/13 of the Executive Board;

4. *Welcomes* the data provided in the report on disciplinary and/or administrative action taken against perpetrators of misconduct, and encourages management to ensure accountability for any wrongdoing;

5. *Notes* several areas of recurring weakness, including results-based management and reporting, governance and accountability and supply and logistics, appreciates the information provided by management regarding efforts to address these weaknesses and urges management to continue and to intensify efforts to address these issues and provide information in future reports on the impact of measures that they have taken;

6. *Notes with concern* the low levels of defrauded funds reported as recovered and urges management to address this issue as a matter of priority, including identifying obstacles hindering the timely recovery of defrauded funds;

7. *Also notes with concern* that fraud and the misuse of programme funds by third parties remain recurring issues and increased in 2015, and urges UNICEF to address this issue as a matter of priority, including increasing the internal capacity to manage implementing partners.

Annual session
16 June 2016

2016/9
Report on the midterm review of the UNICEF integrated budget, 2014-2017

The Executive Board

1. *Welcomes* the midterm review of UNICEF integrated budget, 2014-2017, in response to the request of the Executive Board in its decision 2013/20;

2. *Takes note* of the report of the Advisory Committee on Administrative and Budgetary Questions on the midterm review of the UNICEF integrated budget, 2014-2017;

3. *Approves* the revised integrated resource plan as the financial framework for the Strategic Plan, 2014-2017 on the basis of projections of resources available, utilization and working capital required for liquidity;

4. *Recognizes* that UNICEF has incorporated the results-based budgeting approach in its integrated budget, and requests UNICEF to improve the analysis of variances between expenditures and planning estimates;

5. *Notes and approves* the proposal made by UNICEF to maintain the following budgets as initially approved in decision 2013/20:

(a) For the Global and Regional Programme, a budget from regular resources of $180 million, subject to the availability of resources, and a ceiling from other resources of $528.4 million, subject to the receipt of contributions to other resources, for the period 2014-2017;

(b) An appropriation for the institutional budget for the period 2014-2017 of $1,978.1 million to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, noting the revised projected funding for the appropriation of $1,039.3 million from regular resources and $938.8 million from cost recovery from other resources;

(c) In addition to the appropriation of $1,978.1 million, the projected funding for the institutional budget of $116.4 million from other resources for development effectiveness and United Nations development coordination, subject to the receipt of contributions to other resources;

6. *Notes*, within special purpose activities, the projected utilization of resources for:

(a) The amounts required in accordance with the Financial Regulations of UNICEF to defray the costs of UNICEF administration of special accounts on behalf of others, including procurement services and the Office of the Special Representative of the Secretary-General on Violence against Children;

(b) Private sector fundraising, for which budgets will be submitted annually for consideration and approval by the Executive Board at its first regular session;

7. *Requests* the Executive Director to:

(a) Provide actual financial information in the format of the integrated resource plan and to assess performance against the integrated budget in his annual report to the Executive Board;

(b) Submit to the Executive Board for approval annually at its second regular session an updated integrated resource plan, following review of the financial projections on which the plan is based;

(c) Include in its annual reporting to the Executive Board a list of waivers on cost-recovery rates applied to donor contributions;

8. *Acknowledges* the progress made by UNICEF in cost alignment through the implementation of the cost-recovery policy, notes that UNICEF should make further progress and urges UNICEF contributors to adhere to the aspects of the cost-recovery policy approved by the Executive Board in its decision 2013/5;

9. *Recalls* its decision 2013/5 and looks forward to the findings of the external and independent assessment of the consistency and alignment of the cost-recovery methodology with General Assembly resolution 67/226;

10. *Notes* the justification provided for the establishment of an additional 10 director-level positions;

11. *Approves* that authority is given to the Executive Director for a proposed reserve of 10 additional director-level positions to be funded from within the approved institutional budget for 2014-2017 for the period 2016-2017, and requests the Executive Director to report to the Executive Board on the use of this authority and reserve in the context of subsequent integrated budget submissions and reviews;

12. *Encourages* UNICEF to work with other United Nations system entities to ensure an integrated approach to the implementation of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda;

13. *Requests* UNICEF, in consultation with UNDP, UNFPA and UN-Women, as appropriate, to incorporate relevant lessons learned from the integrated budget, 2014-2017, in preparation for the integrated budget, 2018-2021.

Annual session
16 June 2016